

WEST CENTRAL COMMUNITY ACTION  
INDEPENDENT AUDITOR'S REPORTS  
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION  
YEAR ENDED SEPTEMBER 30, 2012

# WEST CENTRAL COMMUNITY ACTION

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# WEST CENTRAL COMMUNITY ACTION

## BOARD OF DIRECTORS

### Executive Board of Directors

Ron Kohn	President
Delbert Hull	Vice President
JoAnn Thomas	Secretary

### Board Members

<u>Representing</u>			
<u>County</u>	<u>Government</u>	<u>Private</u>	<u>Low-Income</u>
Cass	Mark Wedemeyer	Dr. Keith Swanson	Mindi Hartman
Crawford	Jerry Buller	Vacant	Dan Muhlbauer
Fremont	Bart Bartholomew	Rayann West	Becky Fichter
Harrison	Walter Utman	Trista Winchester	Vacant
Mills	Ron Kohn	Coleen Driscoll	Laura Kuhl
Monona	Tim Jessen	Vacant	Richard Swain
Montgomery	Steve Ratcliff	Jerry Kosanovich	JoAnn Thomas
Page	Elaine Armstrong	Margaret Burns	Rose Maxwell
Pottawattamie	Lynn Grobe	Darlene McMartin	Bobbie Nielsen
Shelby	Delbert Hull	Katie Goshorn	Judith Knapp

### Agency Officials

Joel Dirks	Executive Director
Barb English	Fiscal Officer
Dennis Lawson	Human Resource Director
Debra Morrison	Child & Adult Care Service Director
Penny Lingle	Head Start/Early Head Start Director
Amber Carcel	Energy/Housing Director
Erin Hudson	Outreach Planning & Resource Development Director
Lynne Tremel	WIC Director
Ivy Nielsen	Senior Aide Project Director
Nicole Steffens	Executive Secretary
Mary Cummings	FaDSS Director

The Board of Directors and Officers of West Central Community Action represent each of the counties. The board members shall serve as follows:

- One-third shall be persons who are currently on a Board of Supervisors or their designee and appointed each January by each county board.
- One-third shall be persons who are representatives of business, industry, labor, religious, welfare and education organizations, or other major interest groups. Individuals are nominated by these interest groups and elected by the Organization's Board of Directors to a three year term with no limit on the number of terms they may serve.
- At least one-third shall be persons who, according to federal guidelines, have incomes at or below poverty level and are elected by such persons, or are representatives elected by such persons for a three year term with no limit on the number of terms they may serve.

# Gronewold, Bell, Kyhnn & Co. P.C.

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
West Central Community Action  
Harlan, Iowa

We have audited the accompanying statement of financial position of West Central Community Action as of September 30, 2012 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of and for the year ended September 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 25, 2013 on our consideration of West Central Community Action's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and important for assessing the results of our audit.

To the Board of Directors  
West Central Community Action

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise West Central Community Action's basic financial statements. We previously audited, in accordance with the standards referred to in the second paragraph of this report, the financial statements for the two years ended September 30, 2011 (which are not presented herein) and expressed unqualified opinions on those financial statements. The financial statements for the year ended September 30, 2009 (which are not presented herein), were audited by other auditors whose report expressed unqualified opinions on those financial statements. The supplementary information included on page 1 and on Schedules 1 through 24, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Donald, Bell, Thyer* • Co. P.C.

Atlantic, Iowa  
January 25, 2013

WEST CENTRAL COMMUNITY ACTION  
Statement of Financial Position  
All Funds  
September 30, 2012

ASSETS	Administrative Fund	Program Funds	Plant Fund	Total
Cash	\$ 711,631	\$ --	\$ --	\$ 711,631
Investments	317,237	43,820	--	361,057
Accrued interest receivable	504	--	--	504
Receivables:				
Grantor agencies	--	1,369,796	--	1,369,796
Other sources	28,525	--	--	28,525
Due from other funds	504,956	--	--	504,956
Property and equipment at cost, less accumulated depreciation of \$1,721,147	--	--	3,287,962	3,287,962
Total Assets	<u>\$ 1,562,853</u>	<u>\$ 1,413,616</u>	<u>\$ 3,287,962</u>	<u>\$ 6,264,431</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Payables:				
Accounts	\$ 53,659	\$ 212,397	\$ --	\$ 266,056
Due to other funds	--	504,956	--	504,956
Accrued salaries and benefits	67,794	276,270	--	344,064
Compensated absences	368,913	--	--	368,913
Deferred revenue	--	167,356	--	167,356
Notes payable	864,736	--	--	864,736
Total Liabilities	1,355,102	1,160,979	--	2,516,081
Net Assets				
Undesignated	207,751	--	1,507,536	1,715,287
Temporarily restricted by grantor agencies	--	252,637	1,780,426	2,033,063
Total Net Assets	<u>207,751</u>	<u>252,637</u>	<u>3,287,962</u>	<u>3,748,350</u>
Total Liabilities and Net Assets	<u>\$ 1,562,853</u>	<u>\$ 1,413,616</u>	<u>\$ 3,287,962</u>	<u>\$ 6,264,431</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Statement of Activities  
All Funds  
Year Ended September 30, 2012

	Administrative Fund	Program Funds	Plant Fund	Total
Revenues:				
Governmental Funding Sources:				
Iowa Dept. of Human Rights	\$ --	\$ 6,059,175	\$ --	\$ 6,059,175
U.S. Dept. of Health & Human Services	--	5,788,760	--	5,788,760
Iowa Dept. of Public Health	--	450,761	--	450,761
Iowa Dept. of Education	--	1,255,549	--	1,255,549
Iowa Dept. of Human Services	--	1,126,052	--	1,126,052
Various	--	952,121	--	952,121
In-Kind Contributions	--	1,740,917	--	1,740,917
Public Support and Contributions	47,430	95,860	--	143,290
Co-funding	--	549,191	--	549,191
Investment Income	5,248	82	--	5,330
Investment in Plant	--	--	648,066	648,066
Gain (Loss) on Sale of Equipment	--	13,645	( 2,792)	10,853
Miscellaneous	113,481	160,793	--	274,274
Total Revenues	166,159	18,192,906	645,274	19,004,339
Expenses:				
Head Start	--	6,635,000	--	6,635,000
Community Services Block Grant (CSBG)	--	549,191	--	549,191
Child and Adult Care Food Program (CACFP)	--	1,307,096	--	1,307,096
Women, Infants and Children (WIC)	--	447,099	--	447,099
Low-Income Home Energy Assistance Program (LIHEAP)	--	3,634,478	--	3,634,478
Weatherization Assistance	--	1,207,301	--	1,207,301
Senior Community Services	--	595,996	--	595,996
Wrap Around Child Care	--	533,351	--	533,351
Child Care Resource & Referral (CCR&R)	--	739,236	--	739,236
Family Development	--	407,522	--	407,522
Early Childhood Iowa	--	288,304	--	288,304
Homeless Prevention & Rapid Rehousing	--	28,346	--	28,346
Outreach	--	1,349,924	--	1,349,924
Other Programs	--	474,591	--	474,591
Administration	93,142	--	--	93,142
Depreciation	--	--	332,343	332,343
Total Expenses	93,142	18,197,435	332,343	18,622,920
Change in Net Assets	73,017	( 4,529)	312,931	381,419
Net Assets - Beginning of Year	134,734	257,166	2,975,031	3,366,931
Net Assets - End of Year	\$ 207,751	\$ 252,637	\$ 3,287,962	\$ 3,748,350

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Statement of Functional Expenses  
Administrative Fund and Program Funds  
Year Ended September 30, 2012

	Administrative Fund	Program Funds	Total
Salaries and wages	\$ 448,266	\$ 5,259,144	\$ 5,707,410
Fringe benefits	114,625	1,564,801	1,679,426
Assistance to individuals	8,494	5,794,311	5,802,805
Professional fees	30,238	34,755	64,993
Travel	15,410	294,437	309,847
Occupancy	58,989	562,815	621,804
Utilities and telephone	17,353	177,279	194,632
Supplies and materials	36,156	483,264	519,420
Building and equipment	12,544	688,999	701,543
Printing, publications, and postage	44,977	113,126	158,103
Insurance	12,705	60,788	73,493
Interest expense	18,097	22,083	40,180
Miscellaneous	6,358	91,641	97,999
Subcontractor expense	--	28,814	28,814
Co-funding	--	549,191	549,191
In-Kind:			
Labor	--	431,706	431,706
Materials and other	--	1,309,211	1,309,211
Total Expenses before Allocation of Indirect Costs	824,212	17,466,365	18,290,577
Allocation of Indirect Costs	( 731,070)	731,070	--
Total Expenses	<u>\$ 93,142</u>	<u>\$ 18,197,435</u>	<u>\$ 18,290,577</u>

See notes to financial statements.



WEST CENTRAL COMMUNITY ACTION  
Statement of Cash Flows  
Year Ended September 30, 2012

Cash flows from operating activities:	
Cash received from State agencies	\$ 9,156,200
Cash received from Federal grantors	6,316,293
Contributions received	143,290
Investment income	5,598
Other receipts	1,462,763
Cash paid to employees and suppliers	( 15,934,877)
Interest paid	( 40,180)
Net cash provided by operating activities	<u>1,109,087</u>
Cash flows from investing activities:	
Change in investments	( 3,492)
Payments to acquire property and equipment	( 648,066)
Proceeds on sale of equipment	<u>13,645</u>
Net cash used in investing activities	( 637,913)
Cash flows from financing activities:	
Payments on notes payable	<u>( 34,976)</u>
Net increase in cash and cash equivalents	436,198
Cash and cash equivalents at beginning of year	<u>319,253</u>
Cash and cash equivalents at end of year	<u><u>\$ 755,451</u></u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash	\$ 711,631
Cash and cash equivalents in investments	<u>43,820</u>
	<u><u>\$ 755,451</u></u>

(continued next page)

WEST CENTRAL COMMUNITY ACTION  
Statement of Cash Flows - Continued  
Year Ended September 30, 2012

Reconciliation of change in net assets to net cash provided by operating activities:	
Change in net assets	\$ 381,419
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	332,343
Gain on sale of equipment	( 10,853)
Changes in assets and liabilities:	
Interest receivable	268
Accounts receivable	1,142,603
Accounts payable	( 599,292)
Accrued salaries and benefits	( 35,952)
Compensated absences	12,590
Deferred revenue	( 114,039)
Total adjustments	<u>727,668</u>
Net cash provided by operating activities	<u>\$ 1,109,087</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

West Central Community Action (the Agency), a not-for-profit corporation, is a community action agency that serves the Iowa counties of Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery, Page, Pottawattamie, and Shelby. West Central Community Action is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law, which provides tax exemption for corporations organized and operated exclusively for religious, charitable, or educational purposes.

West Central Community Action administers various programs funded by Federal, State and local governmental bodies. Each program is accounted for as a separate fund. As indicated on Exhibit B, the Agency received approximately 77% of its revenues from five governmental funding sources. The Agency has renewed substantially all of these governmental funding sources for fiscal year October 1, 2012 to September 30, 2013.

B. Fund Accounting

The accounts of West Central Community Action are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, net assets, revenues and expenses. The various funds are summarized as follows in the financial statements:

Administrative Fund - The Administrative Fund represents funds derived from local sources such as donations and miscellaneous activities. The Agency's overall management and administrative expenses are charged to the Indirect Fund, which is part of the Administrative Fund and then allowable indirect costs are allocated to the various programs which the Agency administers.

Program Funds - Program Funds are used to account for the revenues and expenses that are contractually restricted by the funding source for specific purposes.

Plant Fund - The Plant Fund is used to accumulate the net investment in fixed assets and to account for the unexpended resources contributed specifically for the purpose of acquiring fixed assets for the Agency.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Revenues are recognized when earned and expenses are recorded when the liability is incurred.

Purchases of property and equipment providing future benefits are recorded as expenses in the program at the time of purchase and capitalized in the plant fund.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

D. Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Temporarily restricted net assets are those whose use by the Agency has been limited by grantor agencies to a specific time period or purpose.

Revenues and expenses are reported as increases or decreases in unrestricted net assets unless use of the related assets is limited by donor- or grantor-imposed restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

E. Assets, Liabilities and Net Assets

The following accounting policies are followed in preparing the combined statement of financial position:

Cash and Cash Equivalents - The Agency considers demand deposits and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments - Investments are stated at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investment income or loss (including realized gains and losses on investments, interest and dividends) is included in the excess of revenues over expenses (expenses over revenues) unless the income or loss is restricted by donor or law. Unrealized gains or losses are recorded in investment income (loss) on trading securities and as a change in net assets on available for sale and held to maturity securities.

Receivables from Grantor Agencies - Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenditures as of the beginning and end of the year. Receivables from Grantor Agencies represent an excess of expenditures over cash basis reimbursements at year end.

All receivables are considered fully collectible. Accordingly, no provision for uncollectible amounts has been recorded.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Receivables/Payables from Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. To the extent that certain transactions between funds had not been paid or received as of September 30, 2012, balances of interfund amounts receivable or payable have been recorded.

Prepaid Expenses - Prepaid expenses consist of the unexpired portion of insurance premiums for Agency auto, liability, property damage, and worker's compensation coverage. There were no prepaid expenses as of September 30, 2012.

Property and Equipment - Property and equipment are valued at historical cost or estimated cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation.

Property and equipment purchased are recorded as expenses in the fund purchasing the asset. The purchases are then capitalized in the plant fund accumulating the net investment in fixed assets. Depreciation has been provided in the plant fund using the straight-line method over the estimated useful lives of the respective assets, generally 5 to 40 years. The depreciated cost of the property and equipment does not purport to be either a realizable value or a replacement value.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized into the Plant Fund. The cost of assets disposed of is deleted. No interest costs were capitalized during the year ended September 30, 2012.

Deferred Revenue - Deferred revenue represents an excess of cash advances by the funding source over accrued expenses at year end.

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Administrative Fund. This liability has been computed based on rates of pay in effect at September 30, 2012.

Advertising and Promotion Costs - Advertising and promotion costs are expensed as they are incurred. Advertising and promotion costs totaled \$19,589 during the year ended September 30, 2012.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. In-Kind Contributions

The Agency recognizes donated labor, services, materials and rent-free or rent-reduced usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements.

G. Total Column

The total column on the combined statements of financial position, activities, and functional expenses is presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - INDIRECT COST RATE AGREEMENT

West Central Community Action entered into an Indirect Cost Rate Agreement with their cognizant agency, Department of Health and Human Services, setting a predetermined Indirect Cost Rate of 10.7% from October 1, 2007 to September 30, 2011. A provisional indirect cost rate of 10.7% is in effect for fiscal year October 1, 2011 to September 30, 2012 and remains in effect until amended. The Indirect Cost allowed is calculated by multiplying the approved rate (10.7%) times the allocation base. The allocation base is the Agency's direct salaries and wages, including fringe benefits and is applicable to all programs. The use of the Indirect Cost Rate allows for an allocation process of the Agency's costs that are incurred for common or joint objectives and, therefore, cannot be readily and specifically identified with a particular project or activity.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 3 - DEPOSITS AND INVESTMENTS

The Agency's deposits at September 30, 2012 were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the Agency or the Agency's agent in the Agency's name, or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Investments are stated as indicated in Note 1. All cash and certificates of deposit are considered deposits and, therefore, not subject to market value fluctuations. The composition of investments is as set forth below:

Cash and cash equivalents	\$ 43,820
Certificates of deposit	<u>317,237</u>
	<u>\$ 361,057</u>

Investment income is composed entirely of interest income for the year ended September 30, 2012.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 4 - PROPERTY AND EQUIPMENT

A summary of property and equipment comprising the plant fund at September 30, 2012, categorized by acquiring program/source, is as follows:

<u>Acquiring Program/Source</u>	<u>Land and Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
General Agency	\$ 331,346	\$ --	\$ 3,442	\$ 334,788
Shelby County Early Childhood Center	1,224,249	--	44,598	1,268,847
Harlan Administrative Building	378,088	--	53,231	431,319
Head Start	71,161	427,357	541,488	1,040,006
Child Care Resource & Referral	--	--	105,853	105,853
PCE Empowerment	--	--	8,172	8,172
CSBG	--	--	25,169	25,169
Family Development	--	--	10,741	10,741
Women, Infants and Children	--	84,384	8,745	93,129
Senior Aides	--	--	3,078	3,078
LIHEAP	--	--	29,997	29,997
Weatherization - HEAP	--	50,287	41,509	91,796
Early Head Start ARRA	996,389	295,680	211,548	1,503,617
Head Start Expansion ARRA	--	--	6,165	6,165
Weatherization - DOE ARRA	--	34,510	18,743	53,253
Indirect Cost Pool	--	--	3,179	3,179
Total Cost	3,001,233	892,218	1,115,658	5,009,109
Less Accumulated Depreciation	( 541,099)	( 643,887)	( 536,161)	( 1,721,147)
Net	<u>\$2,460,134</u>	<u>\$ 248,331</u>	<u>\$ 579,497</u>	<u>\$ 3,287,962</u>

The components of the Agency's accumulated depreciation at September 30, 2012 are as follows:

	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance Beginning of Year	\$ 444,095	\$ 730,877	\$ 459,812	\$ 1,634,784
Current Year Depreciation	97,004	124,745	110,594	332,343
Less Disposals	--	( 211,735)	( 34,245)	( 245,980)
Balance End of Year	<u>\$ 541,099</u>	<u>\$ 643,887</u>	<u>\$ 536,161</u>	<u>\$ 1,721,147</u>



WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 5 - NOTES PAYABLE

Notes payable consist of the following at September 30, 2012:

Note payable to bank	\$ 63,076
Note payable to bank	288,167
Note payable to U.S. Department of Agriculture (USDA)	472,238
Note payable to U.S. Department of Agriculture (USDA)	<u>41,255</u>
	<u>\$ 864,736</u>

The bank note payable of \$63,076 is payable in monthly installments of \$1,273, which consists of principal and interest computed at 6.25% per annum through July, 2017. The note is secured by a mortgage agreement on a commercial building owned by the Agency.

The bank note payable of \$288,167 is payable in monthly installments of \$2,268, which consists of principal and interest computed at 4.19% per annum through October, 2026. The note is secured by a mortgage agreement on a commercial building owned by the Agency.

The note payable to the USDA of \$472,238 is payable in monthly installments of \$2,300, which consists of principal and interest computed at 4.25% per annum through May, 2043. The note is secured by a mortgage agreement on a commercial building owned by the Agency.

The note payable to the USDA of \$41,255 is payable in monthly installments of \$373, which consists of principal and interest computed at 4.25% per annum through June, 2024. The note is secured by a mortgage agreement on a commercial building owned by the Agency.

The principal and interest payments required on the notes payable for the next five and subsequent years are as follows:

<u>Year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 37,322	\$ 37,243	\$ 74,565
2014	39,193	35,372	74,565
2015	41,162	33,403	74,565
2016	43,146	31,419	74,565
2017	42,460	29,165	71,625
2018-2043	<u>661,453</u>	<u>323,480</u>	<u>984,933</u>
	<u>\$ 864,736</u>	<u>\$ 490,082</u>	<u>\$ 1,354,818</u>

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 6 - LEASE COMMITMENT

West Central Community Action leases office space under operating leases which may be canceled by either party by giving written notice ranging from thirty to ninety days of their intention to vacate the lease. The Agency also leases copy machines and mailing systems under non-cancelable operating leases expiring through March, 2017.

Rental expense under all non-cancelable operating leases for the year ended September 30, 2012 totaled approximately \$8,448.

NOTE 7 - PENSION AND RETIREMENT BENEFITS

Iowa Public Employees Retirement System

The Agency contributes to the Iowa Public Employees Retirement System (IPERS) which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 5.78% (was 5.38% through June 30, 2012) of their annual salary and the Agency is required to contribute 8.67% (was 8.07% through June 30, 2012) of annual covered payroll. Contribution requirements are established by State statute. The Agency's contributions to IPERS for the years ended September 30, 2012, 2011, and 2010 were approximately \$374,000, \$321,100, and \$273,100 respectively, equal to the required contribution for that year.

Tax-Sheltered Annuity

The Agency has established a tax-sheltered annuity arrangement. The plan is available to all employees who normally work more than 20 hours per week.

Under the terms of the plan, the Agency makes a matching contribution up to the current IPERS rate (see above for rates) of the annual salary for each employee participating in the plan who elected not to participate in IPERS when the Agency began contributing to IPERS. Amounts credited to individual participants are 100 percent vested immediately. The accumulated monies are paid upon a participant's retirement or termination.

For the year ended September 30, 2012, the Agency's contributions amounted to \$18,392.

WEST CENTRAL COMMUNITY ACTION  
Notes to Financial Statements  
September 30, 2012

NOTE 8 - COUNTY CONTRIBUTIONS

The Agency received county support totaling \$34,350 in fiscal year 2012. The following table shows the breakdown of the county contributions.

Cass County	\$ 3,000
Crawford County	2,500
Fremont County	3,000
Harrison County	4,350
Mills County	2,000
Monona County	2,000
Montgomery County	2,500
Page County	3,000
Pottawattamie County	10,000
Shelby County	<u>2,000</u>
	<u>\$ 34,350</u>

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Federal Assistance Grants

West Central Community Action receives a significant portion of its revenues from government grants and contracts, all of which are subject to audit by the federal government. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits, therefore no liability is accrued on these financial statements.

Agency Risk Management

West Central Community Action is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Subsequent Event

The Agency has evaluated all subsequent events through January 25, 2013, the date the financial statements were available to be issued.

\* \* \*

## SUPPLEMENTAL INFORMATION

WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Program Funds  
Year Ended September 30, 2012

	Head Start - Early Head Start	ARRA - Head Start - Early Head Start
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ --	\$ --
U.S. Department of Health and Human Services	5,096,969	691,791
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	--
Various	151,838	--
In-Kind Contributions	666,009	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Gain on sale of equipment	13,645	--
Miscellaneous	14,748	--
	<hr/>	<hr/>
Total Revenues	5,943,209	691,791
Expenses:		
Salaries and wages	2,945,348	--
Fringe benefits	949,220	--
Assistance to individuals	1,624	--
Professional fees	31,255	300
Travel	159,895	12,640
Occupancy	213,419	8,053
Utilities and telephone	67,721	--
Supplies and materials	302,172	69,346
Buildings and equipment	76,020	601,352
Printing, publications and postage	52,850	100
Insurance	38,840	--
Interest expense	--	--
Miscellaneous	22,117	--
Subcontractor expense	--	--
Co-Funding	--	--
In-Kind:		
Labor	302,526	--
Materials and other	363,483	--
	<hr/>	<hr/>
Total Expenses Before Allocation of Indirect Costs	5,526,490	691,791
Allocation of Indirect Costs	416,719	--
	<hr/>	<hr/>
Total Expenses	5,943,209	691,791
	<hr/>	<hr/>
Excess of Expenses Over Revenues	--	--
Net Assets at Beginning of Year	--	--
	<hr/>	<hr/>
Net Assets at End of Year	\$ --	\$ --
	<hr/>	<hr/>

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<u>CSBG</u>	<u>CACFP Homes</u>	<u>CACFP Centers</u>	<u>WIC</u>	<u>LIHEAP</u>
\$ 549,191	\$ --	\$ --	\$ --	\$ 3,634,466
--	--	--	--	--
--	--	--	446,261	--
--	941,357	314,192	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	20,938	--	264	--
--	--	--	--	--
--	--	--	--	--
--	--	30,609	574	12
549,191	962,295	344,801	447,099	3,634,478
--	94,811	--	247,565	213,031
--	36,611	--	75,202	52,540
--	795,553	344,770	--	3,263,415
--	--	--	--	--
--	3,976	--	18,773	2,145
--	10,103	--	29,866	41,871
--	992	--	8,931	2,574
--	990	--	25,322	12,049
--	48	--	--	415
--	5,100	--	3,672	18,009
--	--	--	2,534	--
--	--	--	--	--
--	49	31	698	13
--	--	--	--	--
549,191	--	--	--	--
--	--	--	--	--
--	--	--	--	--
549,191	948,233	344,801	412,563	3,606,062
--	14,062	--	34,536	28,416
549,191	962,295	344,801	447,099	3,634,478
--	--	--	--	--
--	--	--	--	--
\$ --	\$ --	\$ --	\$ --	\$ --

WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Program Funds - Continued  
Year Ended September 30, 2012

	<u>HEAP</u>	<u>Department of Energy</u>
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ 382,612	\$ 202,987
U.S. Department of Health and Human Services	--	--
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	--
Various	--	--
In-Kind Contributions	--	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Gain on sale of equipment	--	--
Miscellaneous	--	--
	<hr/>	<hr/>
Total Revenues	382,612	202,987
Expenses:		
Salaries and wages	--	--
Fringe benefits	--	--
Assistance to individuals	377,057	202,987
Professional fees	--	--
Travel	--	--
Occupancy	--	--
Utilities and telephone	--	--
Supplies and materials	--	--
Buildings and equipment	--	--
Printing, publications and postage	--	--
Insurance	5,555	--
Interest expense	--	--
Miscellaneous	--	--
Subcontractor expense	--	--
Co-Funding	--	--
In-Kind:		
Labor	--	--
Materials and other	--	--
	<hr/>	<hr/>
Total Expenses Before Allocation of Indirect Costs	382,612	202,987
Allocation of Indirect Costs	<hr/>	<hr/>
Total Expenses	382,612	202,987
Excess of Expenses Over Revenues	--	--
Net Assets at Beginning of Year	<hr/>	<hr/>
Net Assets at End of Year	<u>\$ --</u>	<u>\$ --</u>

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<u>ARRA - Department of Energy</u>	<u>Utility Company</u>	<u>Senior Community Services</u>	<u>Wrap Around</u>	<u>Child Care Resource and Referral</u>
\$ 748,315	\$ 189,575	\$ --	\$ --	\$ --
--	--	--	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	533,351	592,701
--	--	437,728	--	--
--	--	95,828	--	142,697
--	--	--	--	--
--	--	62,440	--	--
--	--	--	--	--
--	--	--	--	--
--	--	--	--	3,838
<u>748,315</u>	<u>189,575</u>	<u>595,996</u>	<u>533,351</u>	<u>739,236</u>
2,825	--	395,214	295,442	272,655
818	--	46,835	102,951	72,655
740,732	189,575	--	--	23,825
--	--	--	--	3,200
2,075	--	3,719	3,753	28,547
--	--	2,608	56,089	22,482
--	--	1,167	16,126	7,821
--	--	685	14,446	48,401
--	--	--	195	6,422
1,475	--	2,319	1,198	13,298
--	--	13	523	2,527
--	--	--	--	--
--	--	309	--	57,758
--	--	--	--	--
--	--	--	--	--
--	--	4,933	--	7,006
--	--	90,895	--	135,691
<u>747,925</u>	<u>189,575</u>	<u>548,697</u>	<u>490,723</u>	<u>702,288</u>
<u>390</u>	<u>--</u>	<u>47,299</u>	<u>42,628</u>	<u>36,948</u>
<u>748,315</u>	<u>189,575</u>	<u>595,996</u>	<u>533,351</u>	<u>739,236</u>
--	--	--	--	--
<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>



WEST CENTRAL COMMUNITY ACTION  
Schedule of Activities - Program Funds - Continued  
Year Ended September 30, 2012

	Family Development and Self- Sufficiency	Early Childhood Iowa
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ 352,029	\$ --
U.S. Department of Health and Human Services	--	--
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	--
Various	--	288,295
In-Kind Contributions	28,180	--
Public Support and Contributions	--	--
Co-funding	26,413	--
Investment income	--	--
Gain on sale of equipment	--	--
Miscellaneous	<u>900</u>	<u>9</u>
Total Revenues	407,522	288,304
Expenses:		
Salaries and wages	225,573	96,535
Fringe benefits	70,671	30,117
Assistance to individuals	55	121,136
Professional fees	--	--
Travel	19,398	7,895
Occupancy	17,201	13,989
Utilities and telephone	3,552	960
Supplies and materials	1,847	847
Buildings and equipment	144	241
Printing, publications and postage	2,569	473
Insurance	1,645	302
Interest expense	--	--
Miscellaneous	4,989	2,257
Subcontractor expense	--	--
Co-Funding	--	--
In-Kind:		
Labor	4,933	--
Materials and other	<u>23,247</u>	<u>--</u>
Total Expenses Before Allocation of Indirect Costs	375,824	274,752
Allocation of Indirect Costs	<u>31,698</u>	<u>13,552</u>
Total Expenses	<u>407,522</u>	<u>288,304</u>
Excess of Expenses Over Revenues	--	--
Net Assets at Beginning of Year	<u>--</u>	<u>--</u>
Net Assets at End of Year	<u>\$ --</u>	<u>\$ --</u>

See accompanying independent auditor's report.

ARRA - Homeless Prevention & Rapid Rehousing	Outreach	Other	Elimination of Internal Agency Amounts	Total
\$ --	\$ --	\$ --	\$ --	\$ 6,059,175
--	--	--	--	5,788,760
--	--	4,500	--	450,761
--	--	--	--	1,255,549
--	--	--	--	1,126,052
28,346	--	45,914	--	952,121
--	808,203	--	--	1,740,917
--	--	95,860	--	95,860
--	437,537	1,599	--	549,191
--	--	82	--	82
--	--	--	--	13,645
--	104,184	322,107	( 316,188)	160,793
28,346	1,349,924	470,062	( 316,188)	18,192,906
34	252,122	217,989	--	5,259,144
( 505)	73,995	53,691	--	1,564,801
( 116)	--	49,886	( 316,188)	5,794,311
--	--	--	--	34,755
--	4,950	26,671	--	294,437
120	114,203	32,811	--	562,815
42	45,200	22,193	--	177,279
--	1,710	5,449	--	483,264
--	4,048	114	--	688,999
7	8,312	3,744	--	113,126
--	2,243	6,606	--	60,788
--	--	22,083	--	22,083
--	43	3,377	--	91,641
28,814	--	--	--	28,814
--	--	--	--	549,191
--	112,308	--	--	431,706
--	695,895	--	--	1,309,211
28,396	1,315,029	444,614	( 316,188)	17,466,365
( 50)	34,895	29,977	--	731,070
28,346	1,349,924	474,591	( 316,188)	18,197,435
--	--	( 4,529)	--	( 4,529)
--	--	257,166	--	257,166
\$ --	\$ --	\$ 252,637	\$ --	\$ 252,637

WEST CENTRAL COMMUNITY ACTION  
Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant or Program Number</u>
U.S. Department of Health and Human Services		
Direct Programs		
Head Start Program	93.600	07CH6020/45
Head Start Program	93.600	07CH6020/46
Head Start Expansion	93.600	07CH6020/45
Early Head Start Expansion	93.600	07CH6020/45
Early Head Start	93.600	07CH6020/46
 ARRA - Early Head Start Expansion	 93.709	 07SA6020/02
Indirect Programs		
Passed through Promise Partners		
Maternal, Infant, Early Childhood Home Visiting Program	93.505	5883CH11-EHS
Passed through Iowa Department of Human Rights		
Family Development and Self-Sufficiency Program	93.558	FaDSS-12-17
Family Development and Self-Sufficiency Program	93.558	FaDSS-13-17
 Low Income Home Energy Assistance Program	 93.568	 LIHEAP 12-17
Weatherization Assistance Program	93.568	HEAP-11-17
Weatherization Assistance Program	93.568	HEAP-12-17
 Community Service Block Grant	 93.569	 CSBG-11-17
Community Service Block Grant	93.569	CSBG-12-17
 Passed through Iowa Department of Human Services		
Wrap Around Grant	93.575	DCFS 09-089-34
Wrap Around Grant	93.575	DCFS 09-089-34
Child Care Resource & Referral Grant	93.575	ACFS 12-095
Child Care Resource & Referral Grant	93.575	ACFS 12-095
Passed through Cass/Mills/Montgomery Early Childhood Iowa		
Child Care and Development Block Grant	93.575	CMM 12 CCRR
Child Care and Development Block Grant	93.575	CMMSFY 13 CCRR
Passed through Pottawattamie Early Childhood Iowa		
Child Care and Development Block Grant	93.575	PPEC-2012
Child Care and Development Block Grant	93.575	PPEC-2013
Passed through Harrison/Monona/Shelby Early Childhood Iowa		
Child Care and Development Block Grant	93.575	HMSECI-12-08
Child Care and Development Block Grant	93.575	HMSECI-13-05
Passed through Fremont/Page (Corner Counties)		
Early Childhood Iowa		
Child Care and Development Block Grant	93.575	CCEC-2012
 Passed through Iowa Department of Public Health		
ARRA - Child Care Screen Time Materials	93.723	5881OB05

*Total U.S. Department of Health and Human Services*

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<u>Period of Grant</u>	<u>Federal Expenditures</u>
02/01/11 - 01/31/12	\$ 1,235,630
02/01/12 - 01/31/13	2,426,858
09/30/11 - 01/31/12	163,451
09/30/11 - 01/31/12	409,731
02/01/12 - 01/31/13	<u>861,299</u>
	5,096,969
09/30/10 - 09/29/12	691,791
09/01/12 - 03/30/15	22
07/01/11 - 06/30/12	139,030
07/01/12 - 06/30/13	<u>51,065</u>
	190,095
10/01/11 - 09/30/12	3,634,466
01/01/11 - 12/31/11	84,524
01/01/12 - 12/31/12	<u>298,088</u>
	4,017,078
10/01/10 - 03/31/12	139,209
10/01/11 - 12/31/12	<u>409,982</u>
	549,191
09/01/11 - 08/31/12	512,775
09/01/12 - 08/31/13	20,576
07/01/11 - 06/30/12	398,710
07/01/12 - 06/30/13	107,038
07/01/11 - 06/30/12	48,683
07/01/12 - 06/30/13	7,965
07/01/11 - 06/30/12	169,244
07/01/12 - 06/30/13	27,074
07/01/11 - 06/30/12	14,947
07/01/12 - 06/30/13	4,427
07/01/11 - 06/30/12	<u>15,955</u>
	1,327,394
07/01/10 - 02/01/12	<u>4,500</u>
	11,877,040

WEST CENTRAL COMMUNITY ACTION  
Schedule of Expenditures of Federal Awards - Continued  
Year Ended September 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant or Program Number
U.S. Department of Labor		
Indirect Programs		
Passed through Senior Service America, Inc.		
Senior Community Service Employment Program	17.235	AD-21862-11-55-A-24
Senior Community Service Employment Program	17.235	AD-23234-12-55-A-24
<i>Total U.S. Department of Labor</i>		
U.S. Department of Agriculture		
Indirect Programs		
Passed through Iowa Department of Public Health		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	5882A048
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	5882A048
Passed through Iowa Department of Education		
Child and Adult Care Food Program (Homes)	10.558	83-8011
Child and Adult Care Food Program (Centers)	10.558	83-8010
Passed through Iowa Department of Agriculture & Land Stewardship		
Farmers Market	10.572	WCCA 48
<i>Total U.S. Department of Agriculture</i>		
U.S. Department of Housing & Urban Development		
Indirect Program		
Passed through Iowa Finance Authority		
ARRA - Homeless Prevention & Rapid Rehousing	14.257	S09-DY-19-0001
U.S. Department of Energy		
Indirect Programs		
Passed through Iowa Department of Human Rights		
ARRA - Weatherization Assistance for Low-Income Persons	81.042	DOE-ARRA-09-17P
Weatherization Assistance for Low-Income Persons	81.042	DOE-12-17
<i>Total U.S. Department of Energy</i>		
Total Expenditures of Federal Awards		
<i>Total Direct Programs</i>		
<i>Total Indirect Programs</i>		

Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of West Central Community Action, and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

See accompanying independent auditor's report.

<u>Period of Grant</u>	<u>Federal Expenditures</u>
07/01/11 - 06/30/12	\$ 328,462
07/01/12 - 06/30/13	<u>109,266</u>
	437,728
10/01/11 - 09/30/12	438,638
10/01/11 - 09/30/12	<u>7,623</u>
	446,261
10/01/11 - 09/30/12	941,357
10/01/11 - 09/30/12	<u>314,192</u>
	1,255,549
05/01/11 - 12/31/14	<u>574</u>
	1,702,384
07/14/09 - 07/13/12	28,346
04/01/09 - 04/30/12	748,315
04/01/12 - 03/31/13	<u>202,987</u>
	<u>951,302</u>
	<u>\$ 14,996,800</u>
	\$ 5,788,760
	\$ 9,208,040

Outstanding Federal Loans - In addition to the above Expenditures of Federal Awards, the Agency had outstanding loans of \$513,493 through the United States Department of Agriculture at September 30, 2012.

WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH6020/45  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from February 1, 2011 to January 31, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 2,605,045	\$ 2,226,240
Fringe benefits	990,426	741,967
Travel/mileage/vehicle expense	72,174	77,163
Equipment	23,000	23,764
Pupil transportation	91,230	64,285
Rent/depreciation	135,870	129,515
Supplies	147,086	193,385
Utilities/insurance/telephone	100,127	83,242
Other	199,840	217,366
Indirect	<u>383,913</u>	<u>317,599</u>
Total Expenditures	4,748,711	4,074,526
In-Kind:		
Space	106,798	97,956
Professional volunteers	52,406	99,505
Non-professional volunteers	257,302	188,172
Mileage	8,461	8,538
Materials	8,002	149,885
Pre K collaborations/Early Childhood Iowa	<u>140,396</u>	<u>84,196</u>
Total In-Kind	<u>573,365</u>	<u>628,252</u>
Total Expenditures and In-Kind	5,322,076	4,702,778
Less:		
In-Kind	573,365	628,252
Other revenue	<u>173,677</u>	<u>170,936</u>
Net Grant Expenditure	<u>\$ 4,575,034</u>	<u>\$ 3,903,590</u>

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WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH6020/45  
Schedule of Expenditure Comparison - Budget to Actual - Continued  
For the Period from February 1, 2011 to January 31, 2012

Summary by Functional Category

	<u>Budget</u>	<u>Percentage of Actual</u>	<u>Actual</u>
Administration	\$ 573,974	\$ 9.69%	\$ 439,082
T/TA	65,891	1.37%	61,863
Program operations	3,935,169	75.08%	3,402,645
Other revenue	173,677	3.77%	170,936
In-Kind	<u>573,365</u>	<u>13.86%</u>	<u>628,252</u>
Total Expenditures	5,322,076	103.77%	4,702,778
Less:			
Other revenue	<u>173,677</u>	<u>3.77%</u>	<u>170,936</u>
Net before in-kind	<u>5,148,399</u>	<u>100.00%</u>	<u>4,531,842</u>
Less in-kind	<u>573,365</u>		<u>628,252</u>
Net Grant Expenditure	<u>\$ 4,575,034</u>		<u>\$ 3,903,590</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Health and Human Services

ARRA - Early Head Start Expansion

Contract 07SA6020/02

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from September 30, 2010 to September 29, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 862,978	\$ 478,077
Fringe benefits	306,198	196,597
Travel	19,742	31,978
Equipment	--	112,321
Supplies	267,734	517,625
Contractual	100,345	187,298
Facilities/construction	915,116	1,039,033
Other	181,908	144,004
Indirect	<u>125,102</u>	<u>72,190</u>
Total Grant Expenditures	<u>\$ 2,779,123</u>	<u>\$ 2,779,123</u>
In-Kind:		
Professional volunteers	\$ --	\$ 157,235
Non-professional volunteers	--	8,709
Space	--	13,384
Supplies	--	4,434
Mileage	<u>--</u>	<u>813</u>
Total In-Kind	<u>\$ --</u>	<u>\$ 184,575</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Community Service Block Grant CSBG 11-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2010 to March 31, 2012

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs:		
Child and Adult Care Food Program	\$ 7,000	\$ 5,709
Family Development and Self-Sufficiency	16,886	7,525
Emergency Food and Shelter Program	1,000	242
Head Start	250	--
Outreach	407,844	429,495
Senior Aides	84,453	73,782
Women, Infants and Children	250	190
Homeless Assistance Program	--	366
Senior Aide Digital Inclusion	--	374
	<u>          </u>	<u>          </u>
Total Expenditures	<u>\$ 517,683</u>	<u>\$ 517,683</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Education

Child and Adult Care Food Programs  
Schedule of Expenditure Comparison - Budget to Actual  
Day Care Homes - Contract 83-8011  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 135,562	\$ 131,422
Supplies	780	1,039
Transportation	4,961	3,976
Rent/utilities	8,831	10,151
Communications	6,030	6,012
Dues/fees/registrations	80	80
Advertising	36	--
Indirect	<u>14,505</u>	<u>14,062</u>
	170,785	166,742
Food costs - home providers	<u>800,000</u>	<u>795,553</u>
Total Expenditures	970,785	962,295
Less: CSBG co-funded	<u>265</u>	<u>20,938</u>
Net Funded by Grant	<u>\$ 970,520</u>	<u>\$ 941,357</u>

Child and Adult Care Food Programs  
Schedule of Expenditure Comparison - Budget to Actual  
Child Care Centers - Contract 83-8010  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Food costs	\$ 367,872	\$ 341,813
Kitchen supplies and other costs	6,000	2,957
Advertising	<u>--</u>	<u>31</u>
Total Expenditures	373,872	344,801
Less: Other funding	<u>29,000</u>	<u>30,609</u>
Net Funded by Grant	<u>\$ 344,872</u>	<u>\$ 314,192</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Public Health

Special Supplemental Food Program for Women, Infants and Children  
Contract 5882 A048

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Salaries and benefits	\$ 336,683	\$ 322,249
Other	67,098	82,172
Indirect	36,024	34,481
Total	<u>439,805</u>	<u>438,902</u>
Less:		
Other revenue	<u>--</u>	<u>264</u>
Total Grant Expenditures	<u>\$ 439,805</u>	<u>\$ 438,638</u>

Breast Pump Expenses  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures	<u>\$ --</u>	<u>\$ 7,623</u>

Iowa Department of Agriculture & Land Stewardship

Farmers Market  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures	<u>\$ 750</u>	<u>\$ 574</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Low Income Home Energy Assistance Program  
Contract LIHEAP-12-17

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from October 1, 2011 to September 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ 2,806,797	\$ 2,732,286
Emergency crisis intervention program	176,720	176,458
Summer deliverable fuel	355,547	355,547
Administration	<u>372,649</u>	<u>370,175</u>
Total Grant Expenditures	<u>\$ 3,711,713</u>	<u>\$ 3,634,466</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Weatherization Assistance Programs  
Contract HEAP 11-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2011 to December 31, 2011

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 32,750	\$ --
Health and safety	121,147	175,218
Support	157,043	2,804
Labor	163,774	1,570
Materials	163,774	11,569
Equipment/training	29,737	--
Pollution/mold insurance	<u>5,489</u>	<u>5,489</u>
Total Expenditures	<u>\$ 673,714</u>	<u>\$ 196,650</u>

Weatherization Assistance Programs  
Contract DOE 11-17  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to March 31, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 20,397	\$ --
Health and safety	63,929	--
Support	85,556	--
Labor	89,107	--
Materials	<u>89,107</u>	<u>--</u>
Total Expenditures	<u>\$ 348,096</u>	<u>\$ --</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Weatherization DOE Assistance Programs (ARRA)  
Contract DOE-ARRA 09-17P  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from April 1, 2009 to April 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 237,116	\$ 167,516
Health and safety	667,580	908,866
Support	851,422	738,852
Labor	896,449	955,812
Materials	896,449	702,216
T/TA	48,747	48,747
Equipment	<u>107,700</u>	<u>72,699</u>
Total Expenditures	<u>\$ 3,705,463</u>	<u>\$ 3,594,708</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights

Utility Weatherization Assistance Programs  
Contract IPL-11-17

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2011 to December 30, 2011

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 2,706	\$ 2,619
Support	5,413	5,420
Labor	23,004	25,722
Materials	<u>23,004</u>	<u>20,366</u>
Total Expenditures	<u>\$ 54,127</u>	<u>\$ 54,127</u>

Utility Weatherization Assistance Programs  
Contract MEC-11-17

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2011 to December 30, 2011

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 15,030	\$ 14,062
Support	30,062	30,125
Labor	127,760	134,579
Materials	<u>127,760</u>	<u>121,845</u>
Total Expenditures	<u>\$ 300,612</u>	<u>\$ 300,611</u>

Utility Weatherization Assistance Programs  
Contract BHE-11-17

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2011 to December 30, 2011

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 6,243	\$ 6,240
Support	12,486	12,482
Labor	53,067	54,818
Materials	<u>53,067</u>	<u>51,323</u>
Total Expenditures	<u>\$ 124,863</u>	<u>\$ 124,863</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Labor

Senior Service America, Inc.  
Senior Aides (Title V) Program Grant  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel:		
Wages	\$ 354,000	\$ 354,449
Fringe benefits:		
FICA	27,081	27,111
Workers' compensation	7,089	7,138
Physicals	360	60
Program - Other:		
Sponsor staff cost	14,088	14,088
Transportation	1,600	1,622
Training	200	--
Other	50	--
Project Administration:		
Other admin costs	<u>35,624</u>	<u>35,624</u>
Total Expenditures	<u>\$ 440,092</u>	<u>\$ 440,092</u>
Local Expenditures:		
In-Kind	<u>\$ 57,284</u>	<u>\$ 108,765</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

Wrap Around Child Care Grant  
Grant #DCFS 09-089-34

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from September 1, 2011 to August 31, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages	\$ 357,000	\$ 277,240
Fringe benefits	168,665	127,744
Travel and training	7,000	3,561
Repairs/maintenance	5,500	10,954
Rent	46,944	45,670
Utilities	6,500	7,646
Communications	6,650	10,027
Supplies	13,995	13,429
Insurance	500	523
Indirect	<u>56,246</u>	<u>43,333</u>
Total Expenditures	<u>\$ 669,000</u>	<u>\$ 540,127</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

Child Care Resource and Referral Program  
Grant ACFS-12-095

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Child Care Resource and Referral Expenditures:		
Wages	\$ 281,807	\$ 245,200
Fringe benefits	109,437	88,984
Supplies	8,500	19,634
Printing/photocopy/postage/telephone	12,700	11,535
Travel	24,000	26,651
Equipment	11,000	3,176
Dues and fees	5,385	6,715
Insurance	5,130	2,576
Start up expense	20,000	8,126
Provider training/UP/MART ICN's	88,400	85,375
Space/utilities/maintenance	24,735	21,417
Advertising	2,473	413
Tech support	2,500	--
PITC module expense	10,500	4,950
Child net training	24,000	19,550
Indirect	<u>41,862</u>	<u>35,758</u>
Subtotal	672,429	580,060
Less:		
Training/other revenue	<u>--</u>	<u>4,640</u>
Total Child Care Resource and Referral Expenditures	<u>\$ 672,429</u>	<u>\$ 575,420</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Rights  
Division of Community Action Agencies

Family Development and Self-Sufficiency Grant  
Contract FaDSS-12-17

Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Indirect costs - administrative	\$ 31,317	\$ 31,676
Personnel wages	206,392	209,009
Fringe benefits	86,289	87,031
Travel	17,230	19,510
Space costs/utilities	19,200	17,676
Telephone	3,420	3,564
Postage	480	416
Publications/dues	60	104
Bonding	1,620	1,622
Supplies/printing	787	2,919
Third-party payments	100	100
Other costs	<u>2,918</u>	<u>5,913</u>
Total Expenditures	369,813	379,540
Less:		
Supported by CSBG funds	<u>16,886</u>	<u>26,613</u>
Total Federal and State Expenditures	<u>\$ 352,927</u>	<u>\$ 352,927</u>
Support by In-Kind Revenue	<u>\$ 26,150</u>	<u>\$ 28,284</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

Early Childhood Iowa Programs  
Pottawattamie Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel wages	\$ 72,466	\$ 60,664
Fringe benefits	24,028	20,133
Supplies	2,640	1,815
Rent/insurance	10,820	8,010
Equipment rental/maintenance	300	352
Travel/training	3,600	1,709
Provider training	6,000	883
Infant incentive program	64,800	62,243
Incentive grants - homes/centers	35,831	40,109
Indirect	<u>10,325</u>	<u>8,645</u>
Total Expenditures	<u>\$ 230,810</u>	<u>\$ 204,563</u>

Cass/Mills/Montgomery Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel wages	\$ 22,941	\$ 20,534
Fringe benefits	5,319	4,766
Supplies	480	133
Rent/utilities/insurance/maintenance	1,350	1,518
Advertising	60	--
Educational/resource materials	300	--
Travel	2,160	2,621
Telephone	480	432
Photocopy/postage	360	263
Assistance	25,528	25,564
Indirect	<u>3,024</u>	<u>2,707</u>
Total Expenditures	<u>\$ 62,002</u>	<u>\$ 58,538</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Iowa Department of Human Services

Early Childhood Iowa Programs  
Corner Counties Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages/accrued leave	\$ 11,025	\$ 11,126
Fringe benefits	4,195	2,578
Supplies	60	30
Rent/utilities/maintenance	1,320	705
Professional liability insurance	85	80
Travel	2,100	2,061
Telephone/fax/internet	180	202
Photocopy/postage	204	60
Advertising	60	--
Education/resource materials	200	--
Provider training	4,123	1,257
Indirect	<u>1,629</u>	<u>1,466</u>
Total Expenditures	<u>\$ 25,181</u>	<u>\$ 19,565</u>

Harrison/Monona/Shelby Early Childhood Iowa  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2011 to June 30, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages/accrued leave	\$ 10,213	\$ 8,894
Fringe benefits	3,921	3,394
Supplies	120	--
Rent/utilities/maintenance	600	3,601
Travel	2,220	1,633
Telephone	180	75
Other direct expenses	270	133
Indirect	<u>1,512</u>	<u>1,315</u>
Total Expenditures	19,036	19,045
Less:		
Support of programs	<u>--</u>	<u>9</u>
Total Grant Expenditures	<u>\$ 19,036</u>	<u>\$ 19,036</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Housing & Urban Development  
Iowa Finance Authority

Homeless Assistance Program  
Contract 11-HAP-001  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from January 1, 2011 to December 31, 2011

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Operations:		
Personnel wages	\$ 810	\$ 1,055
Fringe benefits	315	411
Photocopy/printing	50	43
Indirect	<u>125</u>	<u>157</u>
Total Operations	1,300	1,666
Homeless Prevention:		
Rent assistance	4,700	3,485
Utility assistance	5,000	8,215
Emergency shelter assistance	<u>2,000</u>	<u>--</u>
Total Assistance	<u>11,700</u>	<u>11,700</u>
Total Expenditures	13,000	13,366
Less:		
Supported by CSBG funds	<u>--</u>	<u>366</u>
Total Grant Expenditures	<u>\$ 13,000</u>	<u>\$ 13,000</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
U.S. Department of Housing & Urban Development  
Iowa Finance Authority

Homeless Prevention/Rapid Rehousing (ARRA)  
Contract S09-DY-19-0001  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 14, 2009 to July 13, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Rapid Rehousing:		
Personnel wages/fringe benefits	\$ 64,018	\$ 61,870
Other admin costs	16,777	18,925
Indirect	6,004	6,007
Assistance:		
Rent	126,545	126,546
Utility	5,066	5,065
Temporary housing	<u>12,460</u>	<u>12,460</u>
Total Rapid Rehousing Expenditures	230,870	230,873
Homeless Prevention:		
Personnel wages/fringe benefits	115,072	110,124
Other admin costs	21,810	26,758
Indirect	14,038	14,036
Assistance:		
Rent	557,916	554,764
Utility	42,733	45,822
Temporary housing/moving expense	<u>3,119</u>	<u>3,181</u>
Total Homeless Prevention Expenditures	<u>754,688</u>	<u>754,685</u>
Total Expenditures	<u>\$ 985,558</u>	<u>\$ 985,558</u>

See accompanying independent auditor's report.



WEST CENTRAL COMMUNITY ACTION  
Center of Disease Control  
Iowa Department of Public Health

Child Care Screen Time Pilot Materials (ARRA)  
Grant #5881OB05  
Schedule of Expenditure Comparison - Budget to Actual  
For the Period from July 1, 2010 to February 1, 2012

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages	\$ 2,800	\$ 2,774
Fringe benefits	1,220	1,252
Photocopy/printing	50	43
Indirect	<u>430</u>	<u>431</u>
Total Expenditures	<u>\$ 4,500</u>	<u>\$ 4,500</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenues and Expenses - Administrative Fund  
Year Ended September 30, 2012

	<u>Miscellaneous</u>	<u>Indirect Cost Pool</u>	<u>Total</u>
Revenues:			
Public support and contributions	\$ 47,430	\$ --	\$ 47,430
Investment income	5,248	--	5,248
Miscellaneous	<u>113,390</u>	<u>91</u>	<u>113,481</u>
Total Revenues	<u>\$ 166,068</u>	<u>\$ 91</u>	<u>\$ 166,159</u>
Expenses:			
Salaries and wages	\$ --	\$ 448,266	\$ 448,266
Fringe benefits	--	114,625	114,625
Assistance to individuals	8,494	--	8,494
Professional fees	--	30,238	30,238
Travel	--	15,410	15,410
Occupancy	38,918	20,071	58,989
Utilities and telephone	13,511	3,842	17,353
Supplies and materials	5,373	30,783	36,156
Building and equipment	8,220	4,324	12,544
Printing, publications and postage	21,924	23,053	44,977
Insurance	4,259	8,446	12,705
Interest expense	18,097	--	18,097
Miscellaneous	<u>46</u>	<u>6,312</u>	<u>6,358</u>
Total Expenses Before Allocation of Indirect Costs	118,842	705,370	824,212
Allocation of Indirect Costs	<u>--</u>	<u>( 731,070)</u>	<u>( 731,070)</u>
Total Expenses	<u>\$ 118,842</u>	<u>\$ ( 25,700)</u>	<u>\$ 93,142</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Administrative Fund - Miscellaneous Detail  
Year Ended September 30, 2012

	<u>Total</u>	<u>Corporate</u>
Revenues:		
Public support and contributions	\$ 47,430	\$ 47,430
Investment income	5,248	5,248
Miscellaneous	<u>113,390</u>	<u>13,787</u>
Total Revenues	166,068	66,465
Expenses:		
Assistance to individuals	8,494	8,494
Occupancy	38,918	--
Utilities and telephone	13,511	--
Supplies and materials	5,373	28
Building and equipment	8,220	--
Printing, publications, and postage	21,924	9,279
Insurance	4,259	--
Interest expense	18,097	4,305
Miscellaneous	<u>46</u>	<u>--</u>
Total Expenses	<u>118,842</u>	<u>22,106</u>
Excess of Revenues over Expenses	<u>\$ 47,226</u>	<u>\$ 44,359</u>

See accompanying independent auditor's report.

Schedule 22

<u>Central Supply</u>	<u>Photocopy</u>	<u>Postage</u>	<u>Administrative Building</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
<u>59,167</u>	<u>9,440</u>	<u>14,337</u>	<u>16,659</u>
59,167	9,440	14,337	16,659
--	--	--	--
38,918	--	--	--
13,511	--	--	--
2,433	2,669	243	--
--	6,771	1,449	--
--	--	12,645	--
4,259	--	--	--
--	--	--	13,792
46	--	--	--
<u>59,167</u>	<u>9,440</u>	<u>14,337</u>	<u>13,792</u>
\$ --	\$ --	\$ --	\$ 2,867

WEST CENTRAL COMMUNITY ACTION  
 Schedule of Revenues and Expenditures  
 Indirect Cost Allocations Pool  
 For the Year Ended September 30, 2012

## Revenues:

Other Revenue:		\$ 91
Indirect Cost Reimbursements from Programs:		
Low Income Home Energy Assistance Program	\$ 28,416	
Head Start/Head Start Expansion	314,498	
Early Head Start	102,221	
Wrap Around Child Care Grant	42,628	
Women, Infants and Children	34,536	
Child and Adult Care Food Program - Homes	14,062	
Child Care Resource and Referral	36,948	
Family Development and Self-Sufficiency	31,698	
Senior Service America, Inc.	47,299	
H/M/S Early Childhood Iowa	1,358	
Pottawattamie Early Childhood Iowa	8,337	
C/M/M Early Childhood Iowa	2,691	
Corner Counties Early Childhood Iowa	1,166	
Outreach Cost Allocation Pool	34,895	
Homeless Prevention/Rapid Rehousing ARRA	( 50)	
Screen Time	431	
Iowa Individual Assistance	366	
Weatherization Cost Allocation Pool ARRA	390	
Weatherization Cost Allocation Pool	<u>29,180</u>	
Total Indirect Cost Reimbursements from Programs		<u>731,070</u>
Total Support and Revenues		731,161

(continued next page)

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenues and Expenditures - Continued  
Indirect Cost Allocations Pool  
For the Year Ended September 30, 2012

Expenditures:	
Salaries and wages	\$ 448,266
Fringe benefits	114,625
Supplies	28,364
Rent	19,875
Travel	10,169
Telephone	3,842
Advertising	505
Photocopy	5,285
Postage	9,432
Subscriptions/publications	1,414
Computer expenses	2,420
Dues/fees/registration	6,921
Audit and professional fees	30,238
Insurance	8,446
Board expenses	5,241
Training	2,494
Annual board meeting expense	2,422
Building maintenance	196
Equipment maintenance	4,324
Direct deposit fees	891
Total Expenditures	<u>705,370</u>
Excess of Revenues Over Expenditures	25,791
Net Assets - Beginning of Year	<u>213,534</u>
Net Assets - End of Year	<u>\$ 239,325</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION  
Schedule of Revenues and Expenditures  
Indirect Reimbursement from Programs  
For the Year Ended September 30, 2012

<u>Program</u>	<u>Wages and Fringe Benefits</u>	<u>Indirect Cost</u>
Low Income Home Energy Assistance Program	\$ 265,571	\$ 28,416
Head Start/Head Start Expansion	2,939,234	314,498
Early Head Start	955,334	102,221
Wrap Around Child Care Grant	398,393	42,628
Women, Infants and Children	322,767	34,536
Child and Adult Care Food Program - Homes	131,422	14,062
Child Care Resource and Referral	345,310	36,948
Family Development and Self-Sufficiency	296,244	31,698
Senior Service America, Inc.	442,049	47,299
H/M/S Early Childhood Iowa	12,690	1,358
Pottawattamie Early Childhood Iowa	77,918	8,337
C/M/M Early Childhood Iowa	25,148	2,691
Corner Counties Early Childhood Iowa	10,896	1,166
Outreach Cost Allocation Pool	326,117	34,895
Homeless Prevention/Rapid Rehousing ARRA	( 471)	( 50)
Screen Time	4,026	431
Iowa Individual Assistance	3,419	366
Weatherization Cost Allocation Pool ARRA	3,643	390
Weatherization Cost Allocation Pool	<u>272,716</u>	<u>29,180</u>
	<u>\$ 6,832,426</u>	<u>\$ 731,070</u>

See accompanying independent auditor's report.

## COMMENTS AND RECOMMENDATIONS



# Gronewold, Bell, Kyhnn & Co. P.C.

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Independent Auditor's Report on Internal Control over Financial Reporting  
and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards

To the Board of Directors of  
West Central Community Action  
Harlan, Iowa

We have audited the financial statements of West Central Community Action as of and for the year ended September 30, 2012, and have issued our report thereon dated January 25, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

The management of West Central Community Action is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered West Central Community Action's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of West Central Community Action's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses, and, therefore, there can be no assurance all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined below.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the Agency's financial statements will not be prevented or detected and corrected on a timely basis.

To the Board of Directors of  
West Central Community Action

A significant deficiency is a deficiency or combination of deficiencies in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Central Community Action's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

This report, a public record by law, is intended solely for the information and use of the officials, employees and constituents of West Central Community Action and other parties to whom the Agency may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.

*Diamond, Bill, Thyer + W. P. C.*

Atlantic, Iowa  
January 25, 2013

# Gronewold, Bell, Kyhnn & Co. P.C.

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## Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance In Accordance With OMB Circular A-133

To the Board of Directors of  
West Central Community Action  
Harlan, Iowa

### Compliance

We have audited the compliance of West Central Community Action with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal programs for the year ended September 30, 2012. West Central Community Action's major federal programs are identified in the summary of the independent auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs is the responsibility of West Central Community Action's management. Our responsibility is to express an opinion on West Central Community Action's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Central Community Action's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Central Community Action's compliance with those requirements.

In our opinion, West Central Community Action complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended September 30, 2012.

To the Board of Directors of  
West Central Community Action

Internal Control Over Compliance

The management of West Central Community Action is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Central Community Action's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control over compliance.

A deficiency in the Agency's internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the Agency's internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report, a public record by law, is intended solely for the information and use of the officials, employees and constituents of West Central Community Action and other parties to whom the Agency may report, including federal awarding agencies and pass-through entities. This report is not intended to be and should not be used by anyone other than these specified parties.

*Steenwald, Bill, 1/25/13 - W. P.C.*

Atlantic, Iowa  
January 25, 2013

WEST CENTRAL COMMUNITY ACTION

Schedule of Findings and Questioned Costs

Year ended September 30, 2012

PART I: Summary of the Independent Auditor's Results

*Financial Statements*

- (a) Type of auditor's report issued:
- An unqualified opinion was issued on the financial statements.
- (b) Internal control over financial reporting:
- Material weakness(es) identified? ☐ yes ☒ no
  - Significant deficiency(ies) identified? ☐ yes ☒ none reported
- (c) Noncompliance material to financial statements noted? ☐ yes ☒ no

*Federal Awards*

- (d) Internal control over major programs:
- Material weakness(es) identified? ☐ yes ☒ no
  - Significant deficiency(ies) identified? ☐ yes ☒ none reported
- (e) Type of auditor's report issued on compliance for major programs:
- Unqualified.
- (f) Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the OMB Circular A-133? ☐ yes ☒ no

- (g) Identification of major programs:

Head Start Cluster:

- CFDA Number 93.600
- CFDA Number 93.709-ARRA

Special Supplemental Nutrition Program for Women, Infants and Children:

- CFDA Number 10.557

Child and Adult Care Food Program:

- CFDA Number 10.558

Weatherization Assistance:

- CFDA Number 81.042-ARRA
- CFDA Number 81.042

- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$449,904.
- (i) Auditor qualify as low-risk auditee? ☒ yes ☐ no

WEST CENTRAL COMMUNITY ACTION

Schedule of Findings and Questioned Costs

Year ended September 30, 2012

Part II: Findings Related to the Financial Statements:

No findings noted for the year ended September 30, 2012.

Part III: Findings and Questioned Costs For Federal Awards:

No findings noted for the year ended September 30, 2012.

Part IV: Other Findings Related to Required Statutory Reporting:

No matters were noted for the year ended September 30, 2012.

\* \* \*